

# **EXHIBIT 23**

---

**From:** William D Schultz [mailto:WSchultz@merchantgould.com]  
**Sent:** Wednesday, April 21, 2010 12:11 PM  
**To:** Albert, Jennifer A  
**Cc:** Kristin M. Drieman; Joshua P. Graham  
**Subject:** RE: ePlus v. Lawson Software: Questions for Lawson on Loading Item Data

Jennifer, this email follows our conversation with Jill Richardson this morning related to loading item data. As we discussed prior to the conference, Lawson maintains its objections regarding ePlus's modification of Lawson's system, including the objections set forth in Josh Graham's February 11, 2010, letter. Additionally, several documents were discussed during the discussion. We provided you a copy of the IC File Layout for 9.01. A copy of that document was previously produced on April 13. You confirmed at the end of the call that you had all other documents that were discussed. If my understanding is not correct, please let me know. Thank you.

Will

**William D. Schultz**  
Partner  
Merchant & Gould P.C.  
3200 IDS Center  
80 South 8th Street  
Minneapolis, Minnesota 55402-2215

**Telephone** (612) 336-4677  
**Fax** (612) 332-9081  
**www.merchantgould.com**

**GUARDIANS OF GREAT IDEAS<sup>®</sup>**

Atlanta | Denver | Knoxville | Madison | **Minneapolis** | Omaha | Seattle | Washington D.C.

Note: This e-mail message is confidential, and may be privileged, or otherwise protected by law. If you are not the intended recipient, please (1) Reply via e-mail to sender; (2) Destroy this communication entirely, including deletion of all associated text files from all individual and network storage devices; and (3) Refrain from copying or disseminating this communication by any means whatsoever. Thank you.

---

**From:** Albert, Jennifer A [mailto:JAlbert@goodwinprocter.com]  
**Sent:** Tuesday, April 20, 2010 2:16 PM  
**To:** William D Schultz; Joshua P. Graham  
**Cc:** Robertson, Scott L; Clements, James D; Stein, Andrew N.; Strapp, Michael; Kristin M. Drieman  
**Subject:** RE: ePlus v. Lawson Software: Questions for Lawson on Loading Item Data

Will,

Can we suggest 11 am EDT tomorrow morning? If that doesn't work, please suggest an alternative time.

We can use the following call-in number: 1-877-659-4128, access code: 9730052.

Thank you.

---

**From:** William D Schultz [mailto:WSchultz@merchantgould.com]  
**Sent:** Tuesday, April 20, 2010 2:54 PM  
**To:** Albert, Jennifer A; Joshua P. Graham  
**Cc:** Robertson, Scott L; Clements, James D; Stein, Andrew N.; Strapp, Michael; Kristin M. Drieman  
**Subject:** RE: ePlus v. Lawson Software: Questions for Lawson on Loading Item Data

Jennifer, please let me know when you will be available to speak with a Lawson employee regarding loading item data. We have a person available through Thursday of this week. Would a time work for your team tomorrow? Please propose a time and I will confirm. Thanks.

Will

---

**From:** Albert, Jennifer A [mailto:JAlbert@goodwinprocter.com]  
**Sent:** Monday, April 19, 2010 9:17 AM  
**To:** William D Schultz; Joshua P. Graham  
**Cc:** Robertson, Scott L; Clements, James D; Stein, Andrew N.; Strapp, Michael  
**Subject:** ePlus v. Lawson Software: Questions for Lawson on Loading Item Data

Will,

This email follows up on our conversation on Friday regarding some issues we are having concerning the loading of item data into the S3 demo system produced by Lawson. You suggested that we outline the issues we are having and that you could then make a Lawson consultant available to answer our questions.

The following is a description of our issues and questions relating to loading sample data into the Lawson system.

### **What we want to accomplish**

- We wish to use Lawson utilities to load inventory sample data to the item master database table and any other required tables such that we can search for items, build a requisition, and generate purchase orders for non-stock items.

### **Materials and documentation that we have**

- We have a functioning Lawson S3 demonstration system (with RSS) with a small amount of existing data and we are able to perform the search, requisition and PO generation process using that data.
- We have (new) sample data provided from another source and we are comfortable rendering this data into any format required including CSV or fixed with / flat file formats.
- We have read the Lawson "SCM Conversion Guide" document and we are generally familiar with the steps outlined in it.
- We have a specification document titled "Item Master Conversion File (IC811FIT)" describing a fixed with flat file format (e.g. position 1-5 item group, position 6-37 item, position 38-67 description) that we believed to be the correct format for the item master data. We have rendered our sample data into this format.

### **Issues / Questions**

Having rendered the data to the IC811FIT format we looked for a process to load the data. We noted that the SCM guide describes the use of the "impexp" utility for flat file data. However additional notes make it clear that the format that the utility is expecting is not the same as described in the IC811FIT specification. Specifically, the "impexp" is documented to expect a file format with the first 10 characters indicating the file/table name... and that this is used in lieu of specifying a file name. That name is not documented in the IC811FIT specification.

- Please tell us exactly which file and format specifications we will need in order to import item master (ITEMMAST) and related data according to requirements (above). (Is it the IC811FIT or another format?)
- Please confirm what additional files we will have to load in order to accomplish our objectives above, such as:
  - a) Vendor item data (POITEMVEN)
  - b) Item pricing

- c) Item location, if required.
- d) Any additional files required..

- Please indicate the file format specification and steps required to load these additional files.

- Please describe which file data governs whether an item appears as stock or non-stock and how we can indicate this in our input data.

- Please outline any problems that you anticipate we might have during the loading process (e.g. how would an error in the file format be reported and what are the steps we must take to correct it at various points).

- Please provide any additional background or information that you think may be useful to us in loading this data.

Please let us know when a Lawson consultant is available to discuss these issues with us and we can arrange a conference call-in number.

Thank you.

Jennifer A. Albert  
[Goodwin | Procter LLP](#)  
901 New York Avenue NW  
Washington, D.C. 20001  
202-346-4322 (direct phone)  
202-346-4000 (general phone)  
202-346-4444 (fax)  
[JAlbert@goodwinprocter.com](mailto:JAlbert@goodwinprocter.com)

---

\*\*\*\*\*

**IRS CIRCULAR 230 DISCLOSURE:** To ensure compliance with requirements imposed by the IRS, we inform you that any U.S. tax advice contained in this communication (including any attachments) is not intended or written to be used, and cannot be used, for the purpose of (i) avoiding penalties under the Internal Revenue Code or (ii) promoting, marketing or recommending to another party any transaction or matter addressed herein.

\*\*\*\*\*

\*\*\*\*\*

**This message is intended only for the designated recipient(s). It may contain confidential or proprietary information and may be subject to the attorney-client privilege or other confidentiality protections. If you are not a designated recipient, you may not review, copy or distribute this message. If you receive this in error, please notify the sender by reply e-mail and delete this message. Thank you.**

\*\*\*\*\*